

Annotation

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Information component of ensuring the financial security of business entities of the agrarian sector

The necessity of forming the business environment with a high level of protection of priority interests of farmers and ensuring a balanced development of agricultural production is substantiated. This is achieved by increasing the role of the information component of financial security in management decisions that will contribute to the effective management through the use of the information base of internal and external environment. It was found that the financial statements are part of the infrastructure of the market economy, the real means of communication by which managers at various levels can form the strategy and tactics of enterprise development. The need for reliability as an important qualitative characteristic of the information base which reduces the risk of external and internal threats to financial security was noted and the factors influencing its level were determined.

It was found that a significant information basis of the financial management in business organizations is the financial reporting. It allows evaluating the results of activities, predicting directions of increasing the efficiency, promoting the development and making informed management decisions. So, it should be regarded not only as an instrument for ensuring of good governance at all levels but also as a powerful information base which directly contributes to the financial security of business sector entities and the state as a whole. The success of the implementation of measures aimed at ensuring a high level of financial security of business entities in the agricultural sector depends on the speed and effectiveness of response of Financial Security Services Management. Interacting with the accounting, economic and legal service on the basis of the formation of strategic and current approaches to the representation of assets, income, earnings and equity capital, it forms processing external information, generates accounting policies, improves accounting information, providing a high level of investment attractiveness, competitiveness and economic security.

Keywords: *financial security, financial reporting, financial state of a company, financial management security, threats, financial interests.*